



Annex. GRI response to public consultation on the amended ESRS exposure drafts

24 September 2025

This Annex includes GRI's complete feedback on the amended ESRS exposure drafts and the proposed reduction and simplification of data points. It is presented alongside [GRI's high-level response](#).

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ESRS 1 General Requirements

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
ESRS 1 - Objective	ESRS 1 - 5.	I agree	We welcome the introduction of this new provision to clarify that the ESRS do not mandate behavior.
ESRS 1 - Objective	ESRS 1 - 4.	I partially agree and partially disagree	The CSRD (paragraph 9) clearly states that the second group of users of the sustainability statements consists of civil society actors, including non-governmental organizations and social partners, which seek to better hold undertakings to account for their impacts on people and the environment. The ESRS definition of users must reflect this emphasis on civil society actors to ensure that the perspectives of affected stakeholders are not diluted. The ESRS should also recognize the crossover of needs between the two primary groups of users (investors and civil society), in that investors want to better understand the impacts of their investments on people and the environment, as they recognize that these impacts lead to risks to the organization over time.
ESRS 1 - 1.1 ESRS standards, reporting areas and entity-specific disclosures	ESRS 1 - 11.	I partially agree and partially disagree	While we acknowledge the need to simplify reporting by reducing mandatory data points, this cannot come at the expense of meaningful, standardized information on impacts for investors, civil society, and other stakeholders. Although mandatory data points have been significantly reduced, the ESRS continue to require undertakings to report material information on material impacts. However, given that less information under the ESRS will be standardized, there is a risk of reduced reporting quality and comparability. We recommend that paragraph 11 of ESRS 1 includes an explicit reference to the GRI Topic Standards (in addition to GRI Sector Standards), as a reliable source of entity-specific disclosures and likely material topics. This will help ensure that organizations can report standardized information on significant sector-agnostic impacts and topics not covered by the amended ESRS. For example, the reduction of metrics in E4 Biodiversity and Ecosystems due to limited reporting practice, methodological maturity, or guidance could be mitigated by pointing to the latest best practice in <i>GRI 101: Biodiversity</i>. Similarly, <i>GRI 102: Climate Change</i> offers valuable metrics for reporting on how companies enable a just transition for workers and local communities – an area currently underdeveloped in the ESRS. Similarly, the ESRS do not cover some topics, such as tax, which will likely have significant impacts for some organizations and are covered in the GRI Standards.
ESRS 1 - 1.2 Drafting conventions	ESRS 1 - 12. (a)	I partially agree and partially disagree	The definition of 'potential impacts' in Annex II could be further aligned with GRI's definition for clarity and simplification purposes: "potential impacts are those that could occur but have not yet occurred".
ESRS 1 - 1.2 Drafting conventions	ESRS 1 - 12. (b)	I disagree	The wording of this paragraph suggests that the scope of sustainability-related risks and opportunities has been broadened to include all "financial risks and opportunities" whereas the focus of the ESRS is on sustainability matters.

ESRS 1 - 2. Fair presentation and qualitative characteristics of information	ESRS 1 - 17.	I disagree	The notion of 'fair presentation' being satisfied by simply applying the ESRS (in ESRS 1, para 17) is inconsistent with company law in the EU and the directors still need to make a judgement as to whether the statement achieves fair presentation. IAS 1 has 'true and fair' override where merely applying the standards would not lead to fair presentation.
ESRS 1 - 2. Fair presentation and qualitative characteristics of information	ESRS 1 - 18.	I partially agree and partially disagree	While it is positive that the ESRS apply a principles-based approach, reflecting principles from financial reporting should be carefully considered to ensure they do not undermine double materiality, and are appropriately used in the context of the impact dimension of the CSRD. Directly importing financial concepts without proper adaptation can shift attention away from the assessment of impacts, undermining double materiality reporting. For example, the qualitative characteristic of relevance, as defined in the IFRS Conceptual Framework, emphasizes confirmatory and predictive value, which while appropriate for assessing future cash flows, is not directly applicable to evaluating an organization's impacts.
ESRS 1 - 2. Fair presentation and qualitative characteristics of information	ESRS 1 - 19.	I partially agree and partially disagree	This paragraph should refer to 'faithful representation' not 'faithful presentation'.
ESRS 1 - 3.1 Materiality of information as a general filter for reported information	ESRS 1 - 21. (b)	I disagree	Amended ESRS 1 presumes that investors are the only users of the sustainability statements for decision-making. This is not the case. Other stakeholder groups – such as civil society and policy makers – need to be included, rather than being relegated to being considered as only using this data to achieve an "understanding". Otherwise, the principle of double materiality is undermined by the prioritization of financial materiality only. Paragraph 21 (b) must be revised so that information is material when it is necessary for users, including civil society actors, to make informed assessments and decisions about an undertaking's most significant impacts and how it identifies and manages them.
ESRS 1 - 3.3 Double materiality assessment	ESRS 1 - 26.	I agree	We support the explicit recognition that a 'double materiality' assessment begins with impacts. We share the understanding that impacts are the necessary first step for a comprehensive understanding of risks and opportunities.
ESRS 1 - 3.3 Double materiality assessment	ESRS 1 - 29.	I agree	We welcome the introduction of this new provision to clarify the review of materiality assessments.
ESRS 1 - 3.3.1 Impact materiality assessment	ESRS 1 - 30.	I partially agree and partially disagree	Amended ESRS 1 lacks a clear definition of impact materiality, comparable to the one included for financial materiality in paragraph 39. To eliminate ambiguity for companies and stakeholders, the definition in the Glossary needs to be clearly incorporated into the body of ESRS 1. To avoid confusion, this definition should be aligned verbatim with the GRI Standards, which define material topics as those that represent an organization's 'most significant impacts'. This is crucial to ensure clear and consistent application of impact materiality globally. In addition, since the steps for assessing impact materiality are not elaborated on within the ESRS, pointing to <i>GRI 3: Material Topics</i> can provide additional valuable guidance for reporters.

ESRS 1 - 3.3.1 Impact materiality assessment	ESRS 1 - 30.	I partially agree and partially disagree	It is confusing to introduce the notion of 'identification of information' in the impact materiality assessment. The impact materiality assessment should focus on identifying and assessing impacts, in line with the remaining paragraphs of this section (31-36), then followed by the identification of material information to report for those impacts.
ESRS 1 - 3.3.1 Impact materiality assessment	ESRS 1 - 30.	I agree	We support the retention of the criteria (severity and likelihood) for assessing impact materiality.
ESRS 1 - 3.3.1 Impact materiality assessment	ESRS 1 - 35.	I disagree	The new guidance on how to consider remediation, mitigation, and prevention actions in assessing the materiality of negative impacts is now based on a net-impact assessment. This is overly complex, inconsistent with financial materiality (where risks are assessed on a gross basis) and, more importantly, risks excluding severe potential negative impacts from reporting. Net-impact assessments can also vary widely depending on how organizations account for mitigation measures, leading to inconsistent and less comparable reporting. Assessing impacts on a gross basis means organizations cannot obscure or minimize potential harm simply by pointing to mitigation efforts. Particularly in cases where an impact is highly significant in a specific industry or location, disclosing these impacts and the effective implementation of prevention and mitigation measures provides valuable information to stakeholders. <i>GRI 3: Material Topics</i> provides relevant guidance on how to assess and prioritize impacts for reporting.
ESRS 1 - 3.3.1 Impact materiality assessment	ESRS 1 - 36.	I partially agree and partially disagree	ESRS 1 paragraph 36 states that "if its business activities, products and services mitigate or remediate negative impacts of another party, this is considered a positive impact of the undertaking." This can lead to incorrectly classifying negative impacts as 'positive' when the organization has contributed to the negative impacts caused by the other party or when it is directly linked to them. Therefore this provision should be clarified by stating that this is only the case when the organization is not connected to or involved with such negative impacts (it has not caused, contributed to nor it is directly linked to them).
ESRS 1 - 3.3.1 Impact materiality assessment	ESRS 1 - AR 5	I agree	We support the retention of the steps for assessing impact materiality.
ESRS 1 - 3.3.1 Impact materiality assessment	ESRS 1 - AR 6	I partially agree and partially disagree	It would be helpful to include one example for each type of involvement with negative impacts: impacts that the undertaking has caused, impacts that the undertaking has contributed to, and impacts that are directly linked to the undertaking's operations, products and services by business relationships, consistent with international due diligence instruments.
ESRS 1 - 3.3.1 Impact materiality assessment	ESRS 1 - AR 10	I partially agree and partially disagree	We recommend changing 'employees and/or workers' representatives' to 'workers, including employees, and workers' representatives', to make sure that non-employees are also considered.

ESRS 1 - 3.3.1 Impact materiality assessment	ESRS 1 - AR 13	I partially agree and partially disagree	This paragraph states that information on ongoing/implemented remediation action for potential negative impacts shall be considered material and reported in accordance with ESRS 2 GDR-A. This implies that, in the absence of this provision, reporting such information could be deemed to be not material, raising the question as to whether entire DRs in ESRS 2 (e.g., on actions) may be able to be omitted based on materiality. We do not believe that entire DRs in ESRS 2 should be able to be omitted on the basis of materiality since they elicit essential information about an undertaking and its approach to material topics.
ESRS 1 - 3.3.2 Financial materiality assessment	ESRS 1 - 51.	I partially agree and partially disagree	Variation is not the only trigger of material differences that require disaggregation. For example, biodiversity impacts are location-specific, requiring a clear understanding of where those impacts occur to effectively assess and manage them.
ESRS 1 - 3.5 Practical considerations in determining the material impacts, risks and opportunities and their associated topics to be reported	ESRS 1 - AR 17	I partially agree and partially disagree	The third paragraph should read 'impacts, risks and opportunities that may be material' instead of 'material potential impacts, risks and opportunities'. Both potential and actual impacts need to be considered in the materiality assessment.
ESRS 1 - 3.5 Practical considerations in determining the material impacts, risks and opportunities and their associated topics to be reported	ESRS 1 - AR 17	I partially agree and partially disagree	AR 17 states that "Once identified as material, they are aggregated into topic(s) for reporting purposes, unless not appropriate." We deem it important to aggregate impacts into topics for comparability purposes, such as on a sectoral basis. The list of material topics should then be supported with a description of the specific material impacts. We suggest aligning verbatim with GRI 3-2-a and 3-3-a for this purpose.
ESRS 1 - 3.6. Determining the information to be reported in accordance with ESRS 2 and topical standards	ESRS 1 - AR 20	I disagree	This statement seems to suggest that the undertaking may omit entire DRs in ESRS 2 (e.g., IRO 1, IRO 2) on the basis of that information being assessed as not material. We do not believe that entire DRs in ESRS 2 should be able to be omitted on the basis of materiality since they elicit essential information about an undertaking and its approach to material topics. We believe the DRs in ESRS 2 should be required of all undertakings, and only material information should be reported for each of those DRs.
ESRS 1 - 5.2 Inclusion of value chain information	ESRS 1 - 68.	I partially agree and partially disagree	The definition of business relationships should be clearly stated in the body of ESRS 1 and the examples in paragraph 68 should be extended to include other business relationships, to avoid misinterpretation that business relationships are limited to investments.
ESRS 1 - 5.3 Provisions and exceptions for determining the respective reporting boundaries of own operations and value chain	ESRS 1 - 70.	I partially agree and partially disagree	We recommend avoiding the use of 'directly connected' to avoid confusion with 'directly linked'. Whether a lessor has contributed to or is directly linked to the impacts of the leased asset is dependent on the specific circumstances.

ESRS 2 General Disclosures

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
ESRS 2 - GOV-1 - The role of the administrative, management and supervisory bodies in relation to sustainability	ESRS 2 - 9. (a)	I partially agree and partially disagree	With regards to the composition of the administrative, management and supervisory bodies, we deem it important to retain prior mandatory data points on executive vs non-executive members (former paragraph 21 a). This is important information for understanding the governance of impacts and is consistent with GRI 2-9-c-i. As pointed out in the Basis for Conclusions, ESRS 2 GOV DRs are not fully covered by other legal requirements and not all undertakings under the scope of the CSRD are legally required to publish corporate governance statements and remuneration reports.
ESRS 2 - GOV-1 - The role of the administrative, management and supervisory bodies in relation to sustainability	ESRS 2 - 9. (a)	I partially agree and partially disagree	With regards to the composition of the administrative, management and supervisory bodies, we deem it important to retain prior mandatory data points on member's experience relevant to sectors, products and geographic locations of undertaking (former paragraph 21 (c)) and how sustainability-related skills and expertise relate to material impacts, risks and opportunities (former paragraph 23 (b)). This is important information for understanding the governance of impacts. Proposed paragraph 9 b does not give information on the current competencies of members but only asks for information about the determination process. These two former data points could be merged and simplified in line with GRI 2-9-c-viii (member's competencies that are relevant to the impacts of the organization). A new AR could clarify that competencies relevant to the impacts of the undertaking include competencies relevant to impacts commonly associated with the undertaking's sectors, products, and geographic locations.
ESRS 2 - GOV-1 - The role of the administrative, management and supervisory bodies in relation to sustainability	ESRS 2 - 9. (c)	I partially agree and partially disagree	Paragraph 9 c asks for responsibilities in cases where responsibility for key decisions has not been delegated to another body. We deem it important to understand the process in cases where such responsibility has been delegated, in line with former paragraphs 22 (c), (c)i, and (c)ii and 26 (a). This is also in line with GRI 2-13. At a minimum, we suggest that this be retained in the NMIG.
ESRS 2 - SBM-2 - Interests and views of stakeholders	ESRS 2 - 20. (a)	I partially agree and partially disagree	We deem it important to retain prior mandatory data point on the purpose of stakeholder engagement (former paragraph 45 (a)iv). This is important information for understanding an organization's approach to meaningful stakeholder engagement and is consistent with GRI 2-29-a-ii.
ESRS 2 - SBM-2 - Interests and views of stakeholders	ESRS 2 - 20. (a)	I partially agree and partially disagree	AR 11 for para. 20(a) explains that key stakeholders refer to key categories of 'affected stakeholders' (as defined in ESRS 1 AR 10). This can be confusing as stakeholders are defined in the glossary as 'those who can affect or be affected by the undertaking'. If paragraph 20 (a) focuses only on affected stakeholders (and not other stakeholders that can affect the undertaking), this should be clarified within paragraph 20 (a) itself. In addition, the qualifier 'key' stakeholders is not clear and it is not explained in the ARs. We suggest paragraph 20 (a) be reworded to ask for the 'categories of stakeholders' the undertaking engages with, which is in line with the wording of ESRS 1 AR 10 and GRI 2-29-a-i.

ESRS 2 - IRO-1 - Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported	ESRS 2 - 26. (a)	I partially agree and partially disagree	We deem it important to retain prior standalone mandatory data point on the process to identify, assess, prioritise and monitor potential and actual impacts on people and environment, informed by due diligence process (former paragraph 53 (b)). The proposed simplification and aggregation has lost crucial specificity, and the description of the process to identify impacts risks getting lost within a general description of the double materiality process. Retaining former paragraph 53 b is also consistent with GRI 3-1-a-i.
ESRS 2 - IRO-2 - Material impacts, risks and opportunities and Disclosure Requirements included in the sustainability statement	ESRS 2 - 28. (a)	I partially agree and partially disagree	We deem it important to retain prior standalone mandatory data point on whether the undertaking is involved with the material impacts through its activities or because of its business relationships, describing the nature of the activities or business relationships concerned (former paragraph 48 (c) iv). The proposed wording in paragraph 28 (a) 'how and where impacts, risks and opportunities are connected to its business model, its own operations and its upstream and downstream value chain' is more general and may lead to less specific information. Retaining former paragraph 48 (c)iv is also consistent with GRI 3-3-b.
ESRS 2 - General Disclosure Requirements for Policies, Actions, Metrics and Targets	ESRS 2 - 32. (a)	I partially agree and partially disagree	Punctuation is missing after 'material impacts', to clarify the distinction between policies, actions and targets for material impacts on one hand, and risks and opportunities on the other hand.
ESRS 2 - General for policies - GDR-P	ESRS 2 - 35.	I partially agree and partially disagree	It may be useful to clarify that the human rights policy commitment does not need to be reported for each material impact; rather a consolidated description of the human rights policy commitment and the affected stakeholders covered should be provided.
ESRS 2 - General for actions and resources - GDR-A	ESRS 2 - 37. (a)	I partially agree and partially disagree	We deem it important to retain prior standalone mandatory data point on key actions taken (along with results) to provide for and cooperate in or support the provision of remedy for those harmed by actual material impacts (former paragraph 68 (d)) within this DR. The inclusion of prevention, mitigation and remediation in paragraph 32(a) is not fully clear with regards to the status of these contents as data points in their own right. We suggest that actions to prevent and mitigate potential negative impacts on one hand, and to remediate actual negative impacts on the other, become standalone mandatory data points within paragraph 37, to ensure this information is not overlooked and can be easily identifiable by users and stakeholders. This would also support alignment with GRI 3-3-d.
ESRS 2 - General for targets - GDR-T	ESRS 2 - 43.	I partially agree and partially disagree	We deem it important to retain prior mandatory data point on reporting progress/performance against targets (former paragraph 80 (j)). The rationale for its removals is that this is covered in the objective of the DR. However, it is important that this is stated as an explicit data point requirement so that it is not overlooked. This is also consistent with GRI 3-3-e-iii.

E1 – Climate Change

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
E1 - Objective	ESRS E1 - 14. (a)	I agree	We welcome the improvements to the requirement to report the role of the administrative, management and supervisory bodies in the transition plan, which is more closely aligned with GRI 102: Climate Change (it used to be 'whether the transition plan is approved by...', leading to a yes/no answer).
E1 - Interaction with other ESRS	ESRS E1 - 12. (c)	I partially agree and partially disagree	We recommend referring to the just transition-related metrics in GRI 102: Climate Change, to further support undertakings in reporting the impacts on their own workforce resulting from the transition plan.
E1-1 - Transition plan for climate change mitigation	ESRS E1 - AR 2	I agree	Target validation information has been introduced, which is in line with GRI 102.
E1-2 - Climate-related risks and scenario analysis	ESRS E1 - AR 6	I partially agree and partially disagree	AR 6 is marked in the exposure draft as 'for para 19', but based on the content it seems it should be 'for para 18 (b)' instead.
E1-6 - Targets related to climate change	ESRS E1 - 26.	I partially agree and partially disagree	AR 16 establishes the need for separate targets for Scope 1+2 and Scope 3, consistent with the requirements of GRI 102. We therefore suggest revising paragraph 26 to ensure that this distinction is made explicit.
E1-6 - Targets related to climate change	ESRS E1 - 26. (a)	I partially agree and partially disagree	Compared to the previous version, the specification 'in absolute value (either in tonnes of CO ₂ eq or as a percentage of the emissions of a base year)' (former E1-4 34 (a)) has been removed. We deem it important to retain this specification, to provide clarity to the data point and for alignment with GRI 102.
E1-6 - Targets related to climate change	ESRS E1 - 26. (a)	I partially agree and partially disagree	The following requirement has been removed: 'The undertaking shall state the method used to calculate Scope 2 GHG emissions included in the target (i.e., either the location-based or market-based method)' (former E1-4 AR 24). We deem it important to retain this requirement, for alignment with GRI 102 and improved clarity and transparency.
E1-6 - Targets related to climate change	ESRS E1 - AR 14	I partially agree and partially disagree	1. The difference between 'decarbonization levers' and 'actions' is not clear. We suggest this be made clear. 2. The tables' graphic resolution is not optimal. We suggest EFRAG considers moving the tables/graphics to an appendix, if this improves readability.

E1-6 - Targets related to climate change	ESRS E1 - AR 14	I disagree	GRI 102 does not require the quantitative contribution of each decarbonization lever to achieve the targets, but includes a requirement to explain the progress achieved (see GRI 102-4-j). The quantitative information by decarbonization lever may be too granular.
E1-6 - Targets related to climate change	ESRS E1 - AR 16	I partially agree and partially disagree	We suggest changing the following provision of AR 16: 'the undertaking shall calculate a 1.5°C-aligned reference target value for Scope 1 and 2 (and a separate one for Scope 3, if it has Scope 3 GHG emissions reduction targets)' to 'the undertaking shall calculate a 1.5°C-aligned reference target value for Scope 1 and 2 (and a separate one for Scope 3)' to clarify that Scope 3 targets are required, in line with E1 26.
E1-7 - Energy consumption and mix	ESRS E1 - 28.	I partially agree and partially disagree	GRI 103 does not require reporting the total energy consumption related to own operations. Instead, reporting the total energy consumption within the organization is an optional disclosure. This is because the total amount can be misleading and for reporting to be meaningful it needs to focus on the specific types of energy consumption. We recommend that the ESRS adopt the same approach and move the total energy consumption to the NMIG.
E1-7 - Energy consumption and mix	ESRS E1 - 28. (c)	I partially agree and partially disagree	Compared to the previous version, the breakdown of energy consumption from renewable sources (fuel/purchased/self-generated) has been removed. The previous version (former E1-5 37 (c)) was better aligned with GRI 103 and provided more information on the organization's renewable energy strategy.
E1-7 - Energy consumption and mix	ESRS E1 - 29.	I agree	The disaggregation of energy consumption by fossil sources was previously only required for organizations in high climate impact sectors. The current requirement is more aligned with GRI 103 and provides more transparency on energy consumption from fossil fuels.
E1-7 - Energy consumption and mix	ESRS E1 - 30.	I partially agree and partially disagree	GRI 103 does not cover non-renewable energy production, as it is deemed sector specific. We suggest EFRAG considers removing the data point for simplification purposes and in alignment with GRI.
E1-7 - Energy consumption and mix	ESRS E1 - 30.	I partially agree and partially disagree	ESRS requires reporting 'renewable energy production'. GRI 103 on the other hand requires reporting self-generated renewable energy consumption and sale. GRI does not cover all energy production, for example, self-generated renewable energy that is stored (and not consumed or sold), as it is deemed sector specific. We suggest EFRAG to consider whether further alignment with GRI 103 is possible.
E1-7 - Energy consumption and mix	ESRS E1 - AR 17	I partially agree and partially disagree	AR 17(j) appears to suggest that only the market-based approach is permitted for calculating purchased renewable and non-renewable energy consumption. However, as Scope 2 emissions must be reported using both the market-based and location-based methods (see E1-8 32(b)), we recommend aligning with GRI 102 and allowing the use of both methods for calculating purchased renewable and non-renewable energy consumption.
E1-8 - Gross Scopes 1, 2, 3 emissions	ESRS E1 - 32.	I agree	The removal of the mandatory data point on total GHG emissions increases the alignment with GRI 102.

E1-8 - Gross Scopes 1, 2, 3 emissions	ESRS E1 - 32. (c)	I partially agree and partially disagree	Note that GRI covers all Scope 3 emissions and all 15 categories, while ESRS focuses the reporting on significant Scope 3 categories only.
E1-8 - Gross Scopes 1, 2, 3 emissions	ESRS E1 - AR 18	I partially agree and partially disagree	The new language on boundaries of GHG emissions is more aligned with the GHG Protocol, IFRS S2 and GRI. EFRAG now requires using the financial control (consolidation) boundary; GRI recommends the same in GRI 1. However, both GRI and IFRS S2 allow the use of equity share as consolidation approach for GHG emissions. We suggest EFRAG considers further aligning allowing this third consolidation approach for GHG emissions.
E1-8 - Gross Scopes 1, 2, 3 emissions	ESRS E1 - AR 21	I partially agree and partially disagree	With regards to AR 21 (e), it should be specified that the biogenic emissions exclude biogenic CO2 emissions.
E1-8 - Gross Scopes 1, 2, 3 emissions	ESRS E1 - AR 27	I partially agree and partially disagree	We suggest including in the table separate reporting of biogenic CO2 emissions, in line with E1-8 33.
E1-9 - GHG removals and GHG mitigation projects financed through carbon credits	ESRS E1 - 35.	I partially agree and partially disagree	Former E1-7 58 (a) required to disaggregate and separately disclose the total GHG removals that occur in the undertaking's own operations from those that occur in its upstream and downstream value chain. This was more in line with GRI 102, which requires reporting the total Scope 1 removals and recommends reporting total Scope 3 removals. We suggest reinstating the disaggregation of total Scope 1 removals and total Scope 3 removals. Furthermore, GRI recommends but does not require reporting Scope 3 removals, based on experts' feedback that this information is difficult to compile. For the purpose of simplification, we suggest that EFRAG aligns with GRI 102 and moves reporting of Scope 3 removals to the NMIG.
E1-9 - GHG removals and GHG mitigation projects financed through carbon credits	ESRS E1 - 35. (d)	I partially agree and partially disagree	GRI recommends that any reversals be reported separately from GHG removals, in line with the GHG removals quality criteria. GRI 102's guidance states the following: "The CO2 and other GHG losses should be reported as GHG emissions (if storage pools are part of the GHG inventory boundary) or as reversals (if storage pools are no longer part of the GHG inventory boundary) in the reporting period". We suggest EFRAG considers aligning with GRI for greater transparency.
E1-9 - GHG removals and GHG mitigation projects financed through carbon credits	ESRS E1 - 36.	I partially agree and partially disagree	The formulation financing through the purchase of carbon credits is not clear. GRI 102 requires reporting only carbon credits canceled, and recommends (but does not require) reporting the amount of carbon credits purchased and not canceled. We suggest EFRAG considers aligning with GRI, to enhance clarity and to support further simplification.
E1-9 - GHG removals and GHG mitigation projects financed through carbon credits	ESRS E1 - 36. (c)	I partially agree and partially disagree	GRI 102 recommends but does not require an explanation of whether the removal projects are from nature-based or technological sinks. We suggest moving this to the NMIG for simplification purposes and for alignment with GRI.

E1-9 - GHG removals and GHG mitigation projects financed through carbon credits	ESRS E1 - 37.	I partially agree and partially disagree	Former E1-7 60 on the approach to reporting net-zero targets has been removed. We suggest reinstating part of this content as an Application Requirement for paragraph 37, to clarify expectations regarding the use of carbon credits (but also removals within the value chain) when making public GHG neutrality claims. Please see the following wording suggestion, based on GRI 102: 'In the context of GHG neutrality claims, organizations are expected to prioritize implementing all feasible technical and scientific actions to avoid and reduce GHG emissions across their value chains in alignment with the global effort needed to limit global warming to 1.5°C. According to the latest scientific evidence, GHG removals within and beyond the value chain can only be used to counterbalance residual GHG emissions as the last step of the mitigation hierarchy. Residual GHG emissions refer to the unabated GHG emissions after the organization has reduced at least 90% of its GHG emissions, and further reduction is not possible'.
E1-11 - Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	ESRS E1 - 39.	I agree	We agree with the inclusion of impacts in the objective of Disclosure requirement E1-11 "Anticipated financial effects from material physical and transition risks and potential climate-related opportunities".

E2 – Pollution

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
E2 - Interaction with other ESRS	ESRS E2 - 11. (d)	I partially agree and partially disagree	In the Log of Amendments, it is stated that ESRS E2 now includes pollution from waste (one source of pollution used to estimate emissions to air), since ESRS E5 has no specific requirement on pollution generated by waste. However as the standard only requires air pollution from own operations, we suggest clarifying which waste-related emissions should be accounted for, as some may be downstream emissions (e.g., waste sent to landfills managed by third parties). In ESRS E3 on water, AR 4 clarifies that transfers of water pollutants to external treatment plants qualify as pollution in the downstream value chain.
E2-4 - Pollution of air, water and soil	ESRS E2 - 16.	I partially agree and partially disagree	We agree with facilitating the reporting of non-EU locations as this facilitates alignment with GRI. For example, GRI 101-6-c is not limited to the pollutants listed in Annex II of Regulation (EC) No 166/2006 of the European Parliament and of the Council(57)(European Pollutant Release and Transfer Register “E-PRTR Regulation”). However, it is unclear what 'regular operations' means and how it differs from 'own operations' - we suggest this be clarified.
E2-4 - Pollution of air, water and soil	ESRS E2 - 16. (a)	I partially agree and partially disagree	With the amendments it has become unclear whether undertakings shall report the amount of each pollutant separately or the total amount of all air pollutant emissions combined. We suggest this be clarified.
E2-4 - Pollution of air, water and soil	ESRS E2 - AR 2	I agree	We agree with the provision that the pollutants to be considered be complemented by pollutants the undertaking measures and monitors based on environmental permits and that it can include additional pollutants that it considers material. This is aligned with GRI 305-7-a-vii.
E2-5 - Substances of concern and substances of very high concern	ESRS E2 - 20.	I partially agree and partially disagree	We suggest clarifying whether the amended requirement now focuses only on the substances that are within the scope of the REACH Regulation or whether it covers any substance.

E3 – Water

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
E3 - Objective	ESRS E3 - 7.	I partially agree and partially disagree	It is stated that the term 'water' refers to surface water, and groundwater and marine waters. GRI 303-3 requires to report the following water withdrawal sources: surface water, groundwater, seawater, produced water and third-party water. We propose aligning the scope of water with the water withdrawal sources in GRI 303-3, which are also closely aligned with the water withdrawal sources used by CDP. This feedback also applies to NMIG 5 for para 17.
E3-4 - Water metrics	ESRS E3 – 17. (c)	I agree	We welcome moving data point on total water withdrawals from 'may' to 'shall'. This is in line with GRI 303-3-a.
E3-4 - Water metrics	ESRS E3 – 17. (d)	I agree	We welcome moving data point on total water discharges from 'may' to 'shall'. This is in line with GRI 303-4-a.
E3-4 - Water metrics	ESRS E3 - AR 2	I disagree	We propose changing the unit of measurement from cubic meters to megaliters, for alignment with GRI 303: Water and Effluents. Using megaliters is also in alignment with CDP.

E4 – Biodiversity and Ecosystems

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
E4 - Objective	ESRS E4 - 4.	I agree	The amendments provide greater clarity on the list of sub-topics covered by the Standards and strengthen alignment with the GRI Biodiversity Standard. This alignment is beneficial as it enhances consistency across reporting frameworks, improves comparability of disclosures, and helps reduce the reporting burden for undertakings using both Standards.
E4 - Objective	ESRS E4 - 9.	I partially agree and partially disagree	We support the emphasis on providing location-specific information, given the nature of biodiversity impacts. However, the proposed language ("it is important to consider appropriate disaggregation") may suggest that site-level reporting is optional. In the context of biodiversity, it is essential, not optional, to disaggregate by site, as impacts cannot be meaningfully assessed without reference to the specific ecological setting. For example, the severity of impacts may be much higher in ecosystems close to tipping points or in areas where threatened species are present. Clearer requirements for site-level disclosure would strengthen alignment with other standards and frameworks, including the GRI Biodiversity Standard.
E4 - Objective	ESRS E4 - 9.	I partially agree and partially disagree	We recommend aligning the Annex II definition of operational 'site' with the definition included in GRI 101: Biodiversity: "Sites include sites owned, leased, or managed by the organization and locations where it conducts its activities. Examples are a mine site owned by an organization or a fishing ground where an organization operates. Sites also include those for which future operations have been announced but not yet started, as well as those no longer active. Sites include subsurface infrastructures under the land or seabed surface, such as underground mining tunnels, cables, and pipelines." The GRI definition explicitly covers different organizational control contexts (owned, leased, or managed sites), includes current, future, and inactive sites to ensure continuity of reporting across the site lifecycle, and captures subsurface infrastructure, which is often material for biodiversity impacts but easily overlooked.
E4-1 - Transition plan for biodiversity and ecosystems	ESRS E4 - 11.	I partially agree and partially disagree	The phrase "transition implied by the Global Biodiversity Framework" is vague and could lead to inconsistent interpretation across preparers and assurance providers. The GBF sets global goals and targets that governments and companies can contribute to, but it does not prescribe a single "transition." We recommend revising the wording to: "the undertaking's response and contribution to the transition consistent with the goals and targets of the Global Biodiversity Framework." This would enhance clarity, align with international policy language, and improve comparability of disclosures. We also note that alignment with GBF goals and targets is relevant not only in the context of transition plans but also in the setting of policies and targets.
E4-2 - Policies related to biodiversity and ecosystems	ESRS E4 - 13.	I partially agree and partially disagree	We understand the rationale for moving former paragraphs AR 15(a) and (b) to the NMIG to streamline data points. However, this weakens the responsibility of undertakings in ensuring appropriate management of issues related to the access and use of genetic resources. We suggest retaining references to access and benefit-sharing and to the free, prior and informed consent (FPIC) for access to genetic resources in AR3, as examples of policies that undertakings may cover when describing the content of their policies.

E4-2 - Policies related to biodiversity and ecosystems	ESRS E4 - 14.	I partially agree and partially disagree	The definition of biodiversity sensitive areas under E4 only partially aligns with GRI's definition of ecologically sensitive areas, particularly with regard to areas of biodiversity importance. We recommend closer alignment with the definitions used by GRI and TNFD by also including: (i) areas of high ecosystem integrity, (ii) areas of rapid decline in integrity, (iii) areas important for ecosystem service delivery, and (iv) areas of physical water risk. This would ensure greater consistency across standards and improve the relevance of disclosures.
E4-3 - Actions and resources related to biodiversity and ecosystems	ESRS E4 - 15.	I partially agree and partially disagree	Similar to AR 5 for paragraph 17, we suggest adding an Application Requirement for paragraph 15. Specifically, when disclosing actions and resources related to biodiversity and ecosystems, the undertaking should be required to specify: the need to obtain the free, prior, and informed consent (FPIC) of Indigenous Peoples and local communities; the need for appropriate consultations; and the obligation to respect the decisions of these communities.
E4-3 - Actions and resources related to biodiversity and ecosystems	ESRS E4 - 16.	I partially agree and partially disagree	We understand the removal of the former paragraph 28 (a) "may disclose how it has applied the mitigation hierarchy with regard to its actions" to streamline data points. However, this unintentionally emphasizes offsets, which can mislead reporting. Best practice requires offsets only as a last resort, after avoidance, minimization, and restoration. Without this context, undertakings may focus disproportionately on offsets, undermining earlier stages of the mitigation hierarchy. Stakeholder engagement in developing the GRI Biodiversity Standard confirmed disclosure on the full mitigation hierarchy is decision-useful and provides essential safeguards. We recommend including an Application Requirement clarifying that offsets are to be disclosed only as the final step. Finally, AR33 for paragraph 37 in ESRS 2 makes classification of actions according to the mitigation hierarchy optional ('can'), which weakens recognition of the hierarchy as international best practice and fails to provide adequate safeguards to ensure appropriate use of offsets within E4.
E4-4 - Targets related to biodiversity and ecosystems	ESRS E4 - 17.	I partially agree and partially disagree	The amendments delete the disclosure of how targets are informed by or aligned with the GBF (former 32 (b)) and move it to the NMIG 10. As noted in the comment on paragraph 11, the link to the GBF extends beyond transition plans and applies to all policies and targets set by companies, which are more widespread than transition plans. We recommend revising the DR, or adding a note in the Application Requirements, to strengthen and clarify this point, so that undertakings can demonstrate whether and how they contribute to the global goals and targets to halt and reverse biodiversity loss.
E4-4 - Targets related to biodiversity and ecosystems	ESRS E4 - 18.	I partially agree and partially disagree	As noted in the comment on paragraph 16, the Application Requirements should clarify that undertakings explain how offsets used in target-setting are applied within the context of the mitigation hierarchy, to ensure they are reported as part of the full hierarchy rather than in isolation.
E4-4 - Targets related to biodiversity and ecosystems	ESRS E4 - AR 5	I partially agree and partially disagree	We note that considerations on the need to obtain the free, prior, and informed consent (FPIC) of Indigenous Peoples and Local Communities; the need for appropriate consultations; and the obligation to respect the decisions of these communities, are currently referenced in the context of target-setting. While relevant to targets, these considerations are more directly applicable to the actions and resources that undertakings implement to address biodiversity and ecosystem impacts. FPIC and consultations are practical processes that

			must accompany concrete actions, rather than target-setting, to ensure legitimacy and respect for rights. We therefore recommend relocating this reference to paragraph 15 (actions and resources) and its Application Requirements. It may also be relevant not only to “consider” but also to “specify” how the undertaking has taken IPLC FPIC and consultations into account in its actions.
E4-4 - Targets related to biodiversity and ecosystems	ESRS E4 - AR 5	I partially agree and partially disagree	Former E4 AR 26 has been deleted as it was considered potentially outdated. We support retaining guidance on what biodiversity and ecosystems-related targets can cover. However, AR 26 in its former form is narrow and focused primarily on quantitative measures of areas or sites. Drawing on the GRI Standards, including GRI 101: Biodiversity 2024 (Disclosure 101-1-c and its guidance), we recommend that the Application Requirements more clearly reflect that biodiversity-related targets should be measurable, time-bound, and linked to the most significant impacts of the undertaking; specify baselines used; indicate how the targets are informed by the Kunming-Montreal Global Biodiversity Framework and science-based approaches such as SBTN; and cover an organization's most significant impacts in direct operations and upstream and downstream the value chain.
E4-5 - Metrics related to biodiversity and ecosystems change	ESRS E4 - 20.	I partially agree and partially disagree	We support the amendments in the context of streamlining data points. However, the amendments removed the requirement to report the area of sites (former paragraph 35), further reducing alignment with GRI 101-5-a. Information on spatial footprint is decision-useful as it enables, in combination with other disclosures (e.g., activities taking place at the sites), to assess the actual or potential impacts of the undertaking. While not always a relevant proxy for all organizations, it remains important for many, particularly those unable to easily measure ecosystem conversion or condition.
E4-5 - Metrics related to biodiversity and ecosystems change	ESRS E4 - 20.	I disagree	The GRI Biodiversity Standard (Disclosure 101-5) requires reporting on the location of individual sites. Aggregation of location information across a group of sites is not permitted under GRI requirements. Therefore, the distinction made between “location” and “site” in the Log of Amendments is not consistent with the GRI Standards, contrary to what is claimed.
E4-5 - Metrics related to biodiversity and ecosystems change	ESRS E4 - 21.	I disagree	We note that paragraph 21 has been reduced to a generic requirement to disclose material metrics, without further guidance. While we understand the rationale of reducing prescription in light of methodological maturity, the absence of any reference point leaves undertakings without clear direction and risks undermining comparability. We recommend either: - including a minimum set of metrics aligned with established standards, in particular GRI 101: Biodiversity 2024 disclosures 101-6 Direct drivers of biodiversity loss and 101-7 Changes to the state of biodiversity, which received stakeholder support during consultation and cover metrics on direct drivers of biodiversity loss, ecosystem size/extent, and condition; or - referring explicitly to GRI 101 in the Application Requirements as a source of metrics that have already been tested through extensive stakeholder consultation and are decision-useful for users of sustainability information. This would balance flexibility with comparability, and strengthen alignment with other Standards and Frameworks such as GRI, TNFD, and NPI.

E4-5 - Metrics related to biodiversity and ecosystems change	ESRS E4 - AR 7	I disagree	AR7 allows undertakings to select one of the three types of locations covered by (a), (b), and (c). This option enables undertakings to omit reporting on locations where material impacts occur or could occur. To ensure comprehensive coverage, we recommend revising the text to: "Information to be disclosed under this paragraph applies to locations that meet all of the following criteria (a), (b), and (c)." This change would close potential reporting gap and ensure that disclosures capture all relevant locations.
E4-5 - Metrics related to biodiversity and ecosystems change	ESRS E4 - AR 8	I partially agree and partially disagree	The language to identify if a site near a sensitive area is likely to affect this area is currently unclear. We suggest to amend as follows: "If the undertaking's site is in *or near* a biodiversity sensitive area, it is highly likely that its activities will negatively affect the area. For sites located outside a biodiversity-sensitive area, whether they are considered 'near' and likely to affect such an area shall be determined:".
E4-5 - Metrics related to biodiversity and ecosystems change	ESRS E4 - AR 8	I partially agree and partially disagree	AR 8 refers to the IBAT tool, which is indeed often used by undertakings in practice but whose functionalities are not all freely accessible. We suggest adding a reference to equivalent publicly available tools as follows: "(b) Buffer zones can be determined following industry best practice and science-based recommendations, using tools such as the Integrated Biodiversity Assessment Tool (IBAT) or other equivalent publicly available tools, or based on findings of a site-level survey."
E4-5 - Metrics related to biodiversity and ecosystems change	ESRS E4 - AR 9	I partially agree and partially disagree	The phrase "Depending on which sub-topic is assessed to be material" is unclear. If a location is assessed as material for biodiversity, all four metrics on direct drivers, state of biodiversity and ecosystem services are relevant to understand the undertaking's impacts.
E4-5 - Metrics related to biodiversity and ecosystems change	ESRS E4 - AR 11	I partially agree and partially disagree	To ensure that undertakings report decision-useful metrics, they should not only consider but also specify the baseline information used for their monitoring.

E5 – Resource Use and Circular Economy

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
E5 - Objective	ESRS E5 - 4. (b)	I agree	The change of 'products and materials' to 'products and services' is aligned with the GRI Standards.
E5-1 - Policies related to resource use and circular economy	ESRS E5 - 11.	I partially agree and partially disagree	In the Log of Amendments, it is stated "Definitions added to the Annex II: circularity and eco-design". While the definition of eco-design exists in Annex II, the definition of 'circularity' is missing. We suggest clarifying whether 'circularity' refers to the definition of 'circular economy'.
E5-1 - Policies related to resource use and circular economy	ESRS E5 - 11.	I partially agree and partially disagree	Note that the new definition of 'key products' added to Annex II does not include a reference to services. We suggest this be clarified.
E5-4 - Resource Inflows	ESRS E5 - 15.	I partially agree and partially disagree	Introduction of term 'key materials': Note that the introduction of this term would be misaligned with GRI 301-1-a which requires to report the total weight or volume of materials used to produce and package the organization's primary products and services. GRI focuses on the primary products and services but does not focus on or use the term 'key materials'. This change results in a difference in the scope of the E5 and GRI 301-1 requirements. In addition, the definition of 'key materials' is marked as 'amended' in Annex II whereas it is a 'new' definition.
E5-4 - Resource Inflows	ESRS E5 - 15. (b)	I partially agree and partially disagree	Focus on key materials: GRI 301-1-a requires to report the total weight or volume of materials used to produce and package the organization's primary products and services. GRI does not focus only on key materials. In addition, the reference to products and services is not focusing on key products and services as done in paragraph 11. As such it is unclear whether the key materials of all products and services or only of key products and services shall be reported. We recommend aligning with GRI to require the total weight or volume of materials of primary products and services.
E5-4 - Resource Inflows	ESRS E5 - 15. (b)	I partially agree and partially disagree	The Log of Amendments states that definitions for technical and biological material have been added to Annex II, but Annex II does not include a definition for technical material.
E5-4 - Resource Inflows	ESRS E5 - 15. (d)	I partially agree and partially disagree	Note that the new Glossary definition states 'secondary resources' and not 'secondary resourced materials' as used in paragraph 15 (d). We also suggest clarifying the relationship between the definitions of 'raw materials' ("Primary or secondary material that is used to produce a product.") and 'secondary resources' ("Materials previously used (secondary) and that are recovered from waste streams and reintroduced into production cycles, reducing reliance on primary resources and minimizing environmental impact."). We propose that similar terminology be streamlined to facilitate the understanding of different concepts.

E5-5 - Resource outflows	ESRS E5 - 17. (d)	I partially agree and partially disagree	We suggest clarifying the difference between 15 (d) ("the percentage of total weight of secondary resourced materials") and 17 (d) ("the rate of recycled materials used in its key products") and the reasons why they are included in different DRs, as both seem to be based on former paragraph 31 (c).
E5-5 - Resource outflows	ESRS E5 - 18. (c)	I partially agree and partially disagree	We propose aligning the Annex II definition of 'recovery' with GRI 306's definition: "operation wherein products, components of products, or materials that have become waste are prepared to fulfill a purpose in place of new products, components, or materials that would otherwise have been used for that purpose. Source: United Nations Environment Programme (UNEP), Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal, 1989; modified. Examples: preparation for reuse, recycling. Note: In the context of waste reporting, recovery operations do not include energy recovery."
E5-5 - Resource outflows	ESRS E5 - AR 4	I disagree	We propose changing the unit of measurement from tons or kilograms to metric tons, for alignment with GRI 306: Waste.

S1 – Own Workforce

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
S1 - Objective	ESRS S1 - 7.	I partially agree and partially disagree	The definition of non-employees in the undertaking's own workforce is too narrow and does not provide a fair presentation of an organization's own workforce. We recommend using 'control of work' as the criteria for determining an organization's own workforce. This is consistent with GRI Standards (Disclosure 2-8) and has also been included in the recent Proposed Amendments to the SASB Standards. For the topic of occupational health and safety, the scope of workers should be further extended to cover other workers that work on the undertaking's site (i.e., control of workplace).
S1-1 - Policies related to Own workforce	ESRS S1 - 10.	I partially agree and partially disagree	We propose retaining former 14 (e) regarding impacts on the undertaking's own workforce that may arise from the transition plan. This is important information for understanding the social dimension of climate change. In addition, S1 could refer to the just transition-related metrics in GRI 102: Climate Change, to further support undertakings in reporting on the impacts on their own workforce resulting from the transition plan. At the least, this content should be retained within the NMIG.
S1-2 - Engagement with own workforce and workers' representatives, existence of channels for own workers to raise concerns or needs and approaches to remedy	ESRS S1 - 16.	I partially agree and partially disagree	We propose retaining former S1 32 (e) on how the undertaking involves stakeholders in ensuring the effectiveness of their grievance mechanisms, in line with GRI 2-25-e.
S1-2 - Engagement with own workforce and workers' representatives, existence of channels for own workers to raise concerns or needs and approaches to remedy	ESRS S1 - 16.	I partially agree and partially disagree	For the purpose of simplification, data points on the availability of channels such as grievance mechanisms from S1, S2, S3 and S4 could be consolidated into one data point covering all categories of stakeholders and moved to ESRS 2. This would be equivalent to the consolidation done for the data point on the human rights policy commitment. This would also increase alignment with GRI 2-25. In addition, the data point could be further aligned verbatim with GRI 2-25-b and e, for greater clarity and interoperability.
S1-2 - Engagement with own workforce and workers' representatives, existence of channels for own workers to raise concerns or needs and approaches to remedy	ESRS S1 - 17.	I partially agree and partially disagree	For the purpose of simplification, data points on the general approach to and processes for providing or contributing to remedy from S1, S2, S3 and S4 could be consolidated into one data point covering all categories of stakeholders and moved to ESRS 2. This would be equivalent to the consolidation done for the data point on the human rights policy commitment. This would also increase alignment with GRI 2-25. In addition, the data point could be further aligned verbatim with GRI 2-25-c, for greater clarity and interoperability.

S1-3 - Actions and Resources related to Own workforce	ESRS S1 - 19.	I partially agree and partially disagree	We recommend retaining remedy actions (former S1 38 (b)) as a stand-alone data point, in line with GRI 3-3-d-ii. Having a standalone data point ensures that this information is not overlooked and it is easily identifiable by users and stakeholders.
S1-5 - Characteristics of the undertaking's employees	ESRS S1 - 23. (a)	I partially agree and partially disagree	We disagree with the new threshold to report the breakdown of the number of employees by country for the countries in which the undertaking has 50 or more employees and that are the ten largest countries in terms of employee numbers. Similar to the previous threshold, it can obscure material information on where a significant number of employees are located and for understanding the potential impacts of undertakings. We recommend aligning with GRI 2-7-a and require a breakdown of the number of employees by region. In GRI 2-7, a region can refer to a country or other geographic locations, such as a city or a world region. This can provide flexibility to undertakings to report information at country level or by world region or other appropriate level, according to the specific circumstances of each undertaking, but on a complete basis.
S1-5 - Characteristics of the undertaking's employees	ESRS S1 - 23. (b)	I partially agree and partially disagree	The breakdown by gender for 'non-guaranteed hours employees' in 23 (b) iii has been removed. This removal seems arbitrary and seems to establish a hierarchy between permanent and temporary contracts on one hand, and non-guarantee hours contracts on the other. We thus recommend reinstating the breakdown by gender in line with GRI 2-7-b-iii.
S1-5 - Characteristics of the undertaking's employees	ESRS S1 - 23. (f)	I partially agree and partially disagree	We recommend retaining the total number of employees who have left the undertaking during the reporting period. Since the average employee headcount used for the denominator could be calculated in different ways, it is important to keep the absolute data to provide transparency on the actual total number of employees that have left the undertaking.
S1-5 - Characteristics of the undertaking's employees	ESRS S1 - AR 10	I partially agree and partially disagree	We recommend that former paragraph 50(e) on fluctuations in number of employees during the reporting period be retained within new AR10, as important contextual information depending on which methodology has been selected for calculating the number of employees (e.g., at the end of the reporting period vs as an average).
S1-6 - Characteristics of non-employees in the undertaking's own workforce	ESRS S1 - 25.	I partially agree and partially disagree	This paragraph should specify whether the data is reported as headcount or FTE, in line with paragraph 23 on employees. Similarly, AR10 should be included for this DR as well, to provide transparency on the methodology used and other important contextual information (such as on fluctuations during the reporting period). See comment to suggest retaining former paragraph 50(e) on fluctuations within AR10.
S1-8 - Diversity metrics	ESRS S1 - 30.	I partially agree and partially disagree	DR S1-8 on diversity has been reduced to just reporting gender diversity at the top management level. We deem it important to reinstate former requirement S1 66 (b) on the distribution of employees by age group to provide additional information about the diversity among employees and as important contextual information on potential impacts. This also supports alignment with GRI 405-1-b-ii. However, to support simplification, each organization could define its own specific age groups, as suggested in the latest GRI Diversity and Inclusion exposure draft (available for public consultation until 15 September), since different age groups may be relevant depending on the organization's specific characteristics, such as its sector of operation.

S1-10 - Social protection	ESRS S1 - 34.	I partially agree and partially disagree	We recommend retaining parental leave and retirement (former S1 74 (d) and (e)), as two important areas of social protection. GRI's Remuneration and Working Time exposure draft, which was available for public consultation in 2024, includes both maternity and paternity leave in the context of social protection: "Maternity and paternity benefits in case of pregnancy or childbirth – covers income security, maternal healthcare, maternity leave, paternity leave, parental leave, adoption leave, breastfeeding arrangements, employment protection, and childcare solutions after return to work."
S1-10 - Social protection	ESRS S1 - 34.	I partially agree and partially disagree	This data point does not provide meaningful information as it only provides a list of countries where employees do not have social protection for certain life events. It does not indicate how many or which types of employees are not covered by which social protection. Since DR S1-5 23(a) is limited to the top ten countries, it adds further difficulty in interpreting the data for S1-10, in terms of the coverage of employees.
S1-12 - Training and skills development metrics	ESRS S1 - 38. (a)	I partially agree and partially disagree	We recommend retaining the breakdown by gender when reporting the percentage of employees that participated in regular performance and career development reviews. This breakdown demonstrates the extent to which the system is applied throughout the organization, and whether there is inequity of access to these opportunities. This also supports alignment with GRI 404-3-a. At the least, we suggest to retain this content within the NMIG.
S1-12 - Training and skills development metrics	ESRS S1 - 38. (b)	I partially agree and partially disagree	We recommend retaining the breakdown by gender when reporting the average number of training hours per employee. This breakdown demonstrates the extent to which the system is applied throughout the organization, and whether there is inequity of access to these opportunities. This also supports alignment with GRI 404-1-a-i. At the least, we suggest to retain this content within the NMIG.
S1-13 - Health and Safety metrics	ESRS S1 - 40. (b)	I partially agree and partially disagree	GRI deems it important to require separate reporting of fatalities from work-related injuries on one hand, and fatalities from work-related ill health on the other. Disaggregating this information is important for understanding the types of occupational health and safety impacts. This also supports alignment with GRI 403-9 and GRI 403-10. At the very least, we suggest that former AR 82 be retained within the NMIG.
S1-13 - Health and Safety metrics	ESRS S1 - 40. (b)	I partially agree and partially disagree	Paragraph 40 (b) seems to suggest that sub-points i and ii should be aggregated into a total figure on fatalities. Aggregating figures with different scopes (point i includes non-employees and other workers that work on its sites, while point ii excludes these) can obscure material information. We thus recommend that fatalities be reported separately for employees on one hand, and for non-employees and other workers that work on its sites on the other hand. This also supports alignment with GRI 403-9 and GRI 403-10.
S1-13 - Health and Safety metrics	ESRS S1 - 40. (b)	I partially agree and partially disagree	We recommend reinstating the requirement to report fatalities as a result of work-related ill-health for non-employees and workers in the value chain (former 88 (b) and supporting provision "The information for (b) shall also be reported for other workers working on the undertaking's sites, such as value chain workers if they are working on the undertaking's sites."). Non-employees are often at a higher risk of negative impacts related to occupational health and safety. Reinstating this requirement also supports better alignment with GRI 403-9-b-i and GRI 403-10-b-i. At a minimum, it should be retained within the NMIG.

S1-13 - Health and Safety metrics	ESRS S1 - 40. (c)	I partially agree and partially disagree	The data point to report the number and rate of recordable work-related accidents is not consistent with GRI 403-9. GRI requires reporting the number and rate of recordable work-related injuries, excluding cases of ill health in GRI 403-9. In GRI 403-10, cases of work-related ill health are reported separately and as an absolute number, rather than as a rate. Many illnesses develop slowly over time after exposure, thus making the reporting of a rate more challenging and less meaningful. This can also support further simplification of this metric.
S1-13 - Health and Safety metrics	ESRS S1 - AR 27	I partially agree and partially disagree	We recommend retaining former AR 83-86, 88 and 92 within the ARs or at least within the NMIG, as important guidance for compiling the required information on health and safety and to enable comparability.
S1-13 - Health and Safety metrics	ESRS S1 - AR 29	I partially agree and partially disagree	We recommend retaining the following former guidance from AR 94 within new AR29: "the disclosure may include cases of work-related ill health that were detected during the reporting period among people who were formerly in the undertaking's workforce."
S1-14 - Work-life balance metrics	ESRS S1 - 42.	I partially agree and partially disagree	We recommend reinstating the requirement to report the percentage of entitled employees that took family-related leave, and a breakdown by gender (former S1 93 (b)). Many employees are discouraged from taking leave and returning to work by employer practices that affect their employment security, remuneration and career path. Therefore, reporting entitlement alone does not provide sufficient information with regards to the ability of employees to take such leave. Reinstating this requirement also supports alignment with GRI 401-3-b.
S1-15 - Remuneration metrics	ESRS S1 - 44. (a)	I disagree	The gender pay gap should be reported by employee category and by significant location of operation, to assess whether there is equal remuneration for work of equal value. GRI recommends replacing S1 44(a) with the adjusted pay gap, disaggregated by employee category for each significant location of operation, in line with GRI 405-1.

S2 – Workers in the Value Chain

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
S2-2 - Engagement with value chain workers, existence of channels for value chain workers to raise concerns or needs and approaches to remedy.	ESRS S2 - 15.	I partially agree and partially disagree	We propose retaining former S2 27 (d) on how the undertaking involves stakeholders in ensuring the effectiveness of their grievance mechanisms, in line with GRI 2-25-e.
S2-2 - Engagement with value chain workers, existence of channels for value chain workers to raise concerns or needs and approaches to remedy.	ESRS S2 - 15.	I partially agree and partially disagree	For the purpose of simplification, data points on the availability of channels such as grievance mechanisms from S1, S2, S3 and S4 could be consolidated into one data point covering all categories of stakeholders and moved to ESRS 2. This would be equivalent to the consolidation done for the data point on the human rights policy commitment. This would also increase alignment with GRI 2-25. In addition, the data point could be further aligned verbatim with GRI 2-25-b and e, for greater clarity and interoperability.
S2-2 - Engagement with value chain workers, existence of channels for value chain workers to raise concerns or needs and approaches to remedy.	ESRS S2 - 16.	I partially agree and partially disagree	For the purpose of simplification, data points on the general approach to and processes for providing or contributing to remedy from S1, S2, S3 and S4 could be consolidated into one data point covering all categories of stakeholders and moved to ESRS 2. This would be equivalent to the consolidation done for the data point on the human rights policy commitment. This would also increase alignment with GRI 2-25. In addition, the data point could be further aligned verbatim with GRI 2-25-c, for greater clarity and interoperability.
S2-3 - Actions and resources related to value chain workers	ESRS S2 - 18. (a)	I partially agree and partially disagree	We recommend retaining remedy actions (former S2 para 32(b)) as a stand-alone data point, in line with GRI 3-3-d-ii. Having a standalone data point ensures that this information is not overlooked and it is easily identifiable by users and stakeholders.

S3 – Affected Communities

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
S3-2 - Engagement with affected communities, existence of channels for affected communities to raise concerns or needs and approaches to remedy	ESRS S3 - 13.	I partially agree and partially disagree	We propose retaining former S3 27 (d) on how the undertaking involves stakeholders in ensuring the effectiveness of their grievance mechanisms, in line with GRI 2-25-e.
S3-2 - Engagement with affected communities, existence of channels for affected communities to raise concerns or needs and approaches to remedy	ESRS S3 - 13.	I partially agree and partially disagree	For the purpose of simplification, data points on the availability of channels such as grievance mechanisms from S1, S2, S3 and S4 could be consolidated into one data point covering all categories of stakeholders and moved to ESRS 2. This would be equivalent to the consolidation done for the data point on the human rights policy commitment. This would also increase alignment with GRI 2-25. In addition, the data point could be further aligned verbatim with GRI 2-25-b and e, for greater clarity and interoperability.
S3-2 - Engagement with affected communities, existence of channels for affected communities to raise concerns or needs and approaches to remedy	ESRS S3 - 14.	I partially agree and partially disagree	For the purpose of simplification, data points on the general approach to and processes for providing or contributing to remedy from S1, S2, S3 and S4 could be consolidated into one data point covering all categories of stakeholders and moved to ESRS 2. This would be equivalent to the consolidation done for the data point on the human rights policy commitment. This would also increase alignment with GRI 2-25. In addition, the data point could be further aligned verbatim with GRI 2-25-c, for greater clarity and interoperability.
S3-3 - Actions and resources related to affected communities	ESRS S3 - 16. (a)	I partially agree and partially disagree	We recommend retaining remedy actions (former S3 para 32(b)) as a stand-alone data point, in line with GRI Standard 3-3-d-ii. Having a standalone data point ensures that this information is not overlooked and it is easily identifiable by users and stakeholders.

S4 – Consumers and End-users

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
S4-2 - Engagement with consumers and end-users, existence of channels for consumers and end-users to raise concerns or needs and approaches to remedy	ESRS S4 - 12.	I partially agree and partially disagree	We propose retaining former S4 25 (d) on how the undertaking involves stakeholders in ensuring the effectiveness of their grievance mechanisms, in line with GRI 2-25-e.
S4-2 - Engagement with consumers and end-users, existence of channels for consumers and end-users to raise concerns or needs and approaches to remedy	ESRS S4 - 12.	I partially agree and partially disagree	For the purpose of simplification, data points on the availability of channels such as grievance mechanisms from S1, S2, S3 and S4 could be consolidated into one data point covering all categories of stakeholders and moved to ESRS 2. This would be equivalent to the consolidation done for the data point on the human rights policy commitment. This would also increase alignment with GRI 2-25. In addition, the data point could be further aligned verbatim with GRI 2-25-b and e, for greater clarity and interoperability.
S4-2 - Engagement with consumers and end-users, existence of channels for consumers and end-users to raise concerns or needs and approaches to remedy	ESRS S4 - 13.	I partially agree and partially disagree	For the purpose of simplification, data points on the general approach to and processes for providing or contributing to remedy from S1, S2, S3 and S4 could be consolidated into one data point covering all categories of stakeholders and moved to ESRS 2. This would be equivalent to the consolidation done for the data point on the human rights policy commitment. This would also increase alignment with GRI 2-25. In addition, the data point could be further aligned verbatim with GRI 2-25-c, for greater clarity and interoperability.
S4-3 - Actions and resources related to consumers and end-users	ESRS S4 - 15. (a)	I partially agree and partially disagree	We recommend retaining remedy actions (former S4 para 31(b)) as a stand-alone data point, in line with GRI Standard 3-3-d-ii. Having a standalone data point ensures that this information is not overlooked and it is easily identifiable by users and stakeholders.

G1 – Business Conduct

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
G1-1 - Policies related to business conduct	ESRS G1 - 8. (b)	I partially agree and partially disagree	Amended G1 requires reporting information on the protection of whistleblowers (paragraph 8(b)) but lacks a requirement to report on the whistleblowing mechanisms themselves. We propose reinstating former G1 10(a), for alignment with GRI 2-26-a-ii.
G1-4 - Metrics related to Incidents of corruption or bribery	ESRS G1 - 6	I agree	We welcome moving data point on the number and nature of the confirmed incidents of corruption from 'may' to 'shall'. This is in line with GRI 205-3-a.
G1-4 - Metrics related to Incidents of corruption or bribery	ESRS G1 - AR 3	I partially agree and partially disagree	G1 AR3 should clarify whether 'actors in its upstream and downstream value chain' include also non-employees in the undertaking's own workforce. It is important that incidents involving non-employees are also captured by this DR.

Non-Mandatory Illustrative Guidance (NMIG)

NMIG	Comments/Suggestion
NMIG - ESRS E1	In the former ESRS, the following requirement was included: 'if applicable, explain the role of removals for its climate change mitigation policy' (former E1-7 AR 58 (c)). This was aligned with GRI 102's recommendation to 'describe the role of GHG removals within its climate change transition plan' and with GRI's overall approach to the topic. We suggest retaining this former requirement as guidance within the NMIG for alignment with GRI. In the former ESRS, the following requirement was included: 'if applicable, explain the role of carbon credits in its climate change mitigation policy' (former E1-7 AR 63 (b)). This was aligned with GRI's recommendation to 'explain the role of carbon credits within its climate change transition plan' and with GRI's overall approach to the topic. We suggest retaining this former requirement as guidance within the NMIG for alignment with GRI.
NMIG - ESRS E3	We propose adding a new voluntary data point within the NMIG to report the total water withdrawal from all areas with water stress, for consistency with E3 17 (b) – total water consumption in areas at water risk, including areas of high-water stress. This is relevant information for understanding the water-related impacts of an organization and is in line with GRI 303-3-b. Similarly, we propose adding a voluntary data point within the NMIG on total water discharge to all areas with water stress, in line with GRI 303-4-c.
NMIG - ESRS E4	E4 does not require information on the location of material IROs in the supply chain, which is a critical gap. For many undertakings, material biodiversity-related IROs are in their supply chain, and this limits the relevance of the disclosure requirements in E4. We suggest retaining former AR 7 (a) within the NMIG: 'develop a list of locations of direct assets and operations and related upstream and downstream value chain that are relevant to the undertakings business activities. Furthermore, the undertaking may provide information about sites for which future operations have been formally announced'. To further increase the alignment with GRI 101-2-c with regards to reporting offsets, the NMIG could suggest additional disclosures on the type of offsets used, including: the offsets' location and whether offsets are third-party certified or verified. NMIG 17 for paragraph 21 states that 'When identifying relevant metrics for disclosure the undertaking might consider: (a) relevant global standards and frameworks, such as the Taskforce on Nature-related Financial Disclosures (TNFD), the Science-based Targets Network (SBTN), the Nature Positive Initiative (NPI) and GRI; and (b) the essential quality criteria for metrics defined by TNFD...'. We suggest clarifying the nature of each instrument listed, especially given that some are temporary initiatives. To avoid confusion, we propose the following rephrasing: 'When identifying relevant metrics for disclosure the undertaking might consider: (a) relevant global reporting standards, such as GRI, frameworks, such as the Taskforce on Nature-related Financial Disclosures (TNFD) and the Science-based Targets Network (SBTN), and other relevant initiatives, such as the Nature Positive Initiative (NPI)'.
NMIG - ESRS E5	Former data points E5 20 (e) and (f) on waste management have been deleted for simplification. We propose to maintain these two points within the NMIG, to support undertakings when reporting on actions taken. This also supports alignment with GRI 306-2-a.
NMIG - ESRS S1	We propose retaining the following former data points from S1 within the NMIG. Many of these come from the GRI Standards and have been developed through a credible multi-stakeholder process and extensive consultation and emerged as important information for understanding undertakings' impacts on workers: S1 AR 25 (b), (c) and (e) on engagement with own workforce – which correspond to GRI 2-29-a-iii guidance. This information is also equally relevant for other stakeholder categories in S2, S3 and S4

	• S1 52 (a) and (b) on full-time and part-time employees – which correspond to GRI 2-7-b-iv and b-v • S1 61 on employees not covered by collective bargaining – which corresponds to GRI 2-30-b • S1 71 on adequate wages for non-employees – which corresponds to GRI 202-1-b • S1 84 and AR 79 on information about training and skills development by employee category – which correspond to GRI 404-1-a-ii and 404-3-a • S1 85 on information about training and skills development for non-employees, which has been proposed for inclusion in GRI's revised labor Standards • S1 AR 17 (d) on adjustments to the physical work environment – which corresponds to GRI 403-3-a • S1 89 on cases of work-related ill health for non-employees – which corresponds to GRI 403-10-b-i • S1 90 and AR 81 on the occupational health and safety system – which correspond to GRI 403-8-a-ii and a-iii Finally, NMIG 13 for para. 19(b) (Effectiveness of actions) should be relocated to the NMIG for ESRS 2, as information on lessons learned is relevant across all topics. This would also be in line with GRI 3-3-e-iii, where information on lessons learned is cross-cutting. Similarly, we propose retaining former S1 AR 33 (c) on progress made within the NMIG for ESRS 2, as important information on the results of effectiveness tracking and in line with GRI 3-3-e-iii.
NMIG - ESRS S2	NMIG 11 for para. 18(b) (Effectiveness of actions) should be relocated to the NMIG for ESRS 2, as information on lessons learned is relevant across all topics. This would also be in line with GRI 3-3-e-iii, where information on lessons learned is cross-cutting. Similarly, we propose retaining former S2 AR 28 (c) on progress made within the NMIG for ESRS 2, as important information on the results of effectiveness tracking and in line with GRI 3-3-e-iii.
NMIG - ESRS S3	NMIG 9 for para. 16(b) (Effectiveness of actions) should be relocated to the NMIG for ESRS 2, as information on lessons learned is relevant across all topics. This would also be in line with GRI 3-3-e-iii, where information on lessons learned is cross-cutting. Similarly, we propose retaining former S3 AR 25 (c) on progress made within the NMIG for ESRS 2, as important information on the results of effectiveness tracking and in line with GRI 3-3-e-iii. Former S3 AR 21 on describing whether the undertaking treats grievances confidentially and with respect to the rights of privacy and data protection, and whether the mechanisms can be used anonymously, should be retained within the NMIG (for consistency with S2 and S4 where this content has been moved to the NMIG). This also supports alignment with the guidance to GRI 2-25-b.
NMIG - ESRS S4	NMIG 11 for para. 15(b) (Effectiveness of actions) should be relocated to the NMIG for ESRS 2, as information on lessons learned is relevant across all topics. This would also be in line with GRI 3-3-e-iii, where information on lessons learned is cross-cutting. Similarly, we propose retaining former S4 AR 25 (c) on progress made within the NMIG for ESRS 2, as important information on the results of effectiveness tracking and in line with GRI 3-3-e-iii.